

JUSTICE COURT CLERK FISCAL TRAINING ASSESSMENT FORM

Clerk: _____ Assessment Date: _____

Current Position: _____

Court Location: _____

Use this form to assess training needs for a new clerk and/or an clerk assigned new duties. The completed form should be filed in the employee's personnel file. Place a ✓ in the box next to the training topics related to the employee's duties and/or employment. These topics are in the Suggested Accounting Procedures For Utah Justice Courts manual on the internet.¹

Application of Suggested Accounting Procedures

- ☐ 1.01 Introduction

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

Accounting System

- ☐ 2.01 Establish an Efficient Accounting System
- ☐ 2.02 Components in the Court Accounting System

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

General Policies and Procedures

- ☐ 3.01 Posting Financial Policies
- ☐ 3.02 Handling of Court Monies
- ☐ 3.03 No Commingling of Court Monies
- ☐ 3.04 Read the Utah State Uniform Fine & Bail Schedule Pages iv-1
- ☐ 3.05 Separation of Duties, including Attachments A-D
- ☐ 3.06 Safeguarding Court Records & Assets

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

Change Fund

- ☐ 4.01 Establishing a Change Fund
- ☐ 4.02 No Borrowing from Change Fund
- ☐ 4.03 Improper Use of Change Fund
- ☐ 4.04 Reconciling the Change Fund

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

Cash Receipts

- ☐ 5.01 Establish Policies for Accepting Payments
- ☐ 5.02 Endorsing Checks
- ☐ 5.03 Internal Controls Over Payments and Receipts

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

¹ [http://www.utcourts.gov/courts/just/acctguide/Suggested Accounting Procedures.pdf](http://www.utcourts.gov/courts/just/acctguide/Suggested%20Accounting%20Procedures.pdf)

Payments/Receipts

- ☐ 5.04 Who is to Receipt Payments
- ☐ 5.05 Safeguarding Monies Collected
- ☐ 5.06 Receipting Payments
- ☐ 5.07 Recording Payments on a Case
- ☐ 5.08 Recording Payments on Cash Receipts Journal
- ☐ 5.09 Automated Accounting Systems
- ☐ 5.10 Retain Voided Hand Receipts
- ☐ 5.11 No Altering of Receipts
- ☐ 5.12 Account for All Manual Hand Receipts Issued.

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Disbursement Policies

- ☐ 6.01 Establishing Policies for Disbursements
- ☐ 6.02 Authorizing Disbursements

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Payments Disbursed

- ☐ 7.01 Method for Securing & Accounting for Checks & Requisition Forms
- ☐ 7.02 Separation Duties
- ☐ 7.03 Disburse all Amounts by Check
- ☐ 7.04 Signing & Disbursing Checks
- ☐ 7.05 Posting Disbursements on a Case
- ☐ 7.06 Recording Disbursements on a Cash Disbursement Journal
- ☐ 7.07 Retain Voided Checks
- ☐ 7.08 Method for Stop Payments & Lost Checks

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Deposits and Bank Accounts

- ☐ 8.01 Establishing Bank and Investment Accounts
- ☐ 8.02 Signature Cards
- ☐ 8.03 Keep Record of Accounts and Signers
- ☐ 8.04 Insured Bank Accounts
- ☐ 8.05 Deposit Monies according to State Laws
- ☐ 8.06 Maintain Record of Receipts/Deposits
- ☐ 8.07 Separation of Duties

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Reconciliation

- ☐ 9.01 Reconcile & Balance Accounting Records
- ☐ 9.02 Reconcile & Balance Monies Receipted Daily

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Trust Funds Including Outstanding Checks

- ☐ 10.1 Monitoring Trust Funds & Outstanding Checks

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Cash Bail or Surety Bonds

- ☐ 11.01 Accepting Cash or Securities
- ☐ 11.02 Receipting Cash Bail or Surety Bond Monies
- ☐ 11.03 Reviewing Pending/Outstanding Cash Bail or Bonds
- ☐ 11.04 Disbursing Cash Bail or Bond Monies

Completed Date _____
Number of Hours _____
Employee Initials _____
Supervisor Initials _____

Reporting

- ☐ 12.01 Preparing/Submitting Monthly Report
According State Law

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____

Financial Review

- ☐ 13.00 Annual Independent Audit

Completed Date _____

Number of Hours _____

Employee Initials _____

Supervisor Initials _____